

ATTORNEY DOCKET NO: NAK-066-USA-P**DECLARATION AND POWER OF ATTORNEY**

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as states below next to my name: that I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Twisting Apparatus For Ultrafine Rectangular Bar

The specification of which is attached and/or was filed on February 26, 2004 as application Serial No. 10/786,122 and was amended on (if applicable) international (PCT) application No. filed and as amended on(if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NUMBER	DATE OF FILING	PRIORITY CLAIMED UNDER 35 U.S.C. 119
Japan	2003-048773(Pat.)	February 26, 2003	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
			<input type="checkbox"/> YES <input type="checkbox"/> NO

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION NUMBER	DATE OF FILING	STATUS(Patented, Pending, Abandoned)

I hereby appoint the follow attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: Law Office of Townsend & Banta: Donald E. Townsend, Registration No. 22, 069: Donald E. Townsend, Jr. Registration No. 43, 198. Please address all correspondence to the Law Office of Townsend & Banta, Suite 900, South Building, 601 Pennsylvania Avenue, N.W. Washington, D.C. 20004.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF SOLE OR FIRST INVENTOR Kanji Matsutani	INVENTOR'S SIGNATURE 	DATE Feb. 24, 2004
RESIDENCE Tochigi-ken, Japan	CITIZENSHIP Japan	
POST OFFICE ADDRESS c/o MANI INC. 743 Naka akutsu, Takanezawa-machi, Shioya-gun, Tochigi-ken, Japan		
FULL NAME OF SECOND JOINT INVENTOR, IF ANY	INVENTOR'S SIGNATURE	DATE
RESIDENCE	CITIZENSHIP	
POST OFFICE ADDRESS		

Listing of inventors Continued on Page 2 hereof. Yes No